

Idaho Legislative Audits
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District Seven Health Department (VII)

Audit Report

Issued: September 20, 2004
Fiscal Years: 2002 and 2003



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

DISTRICT SEVEN HEALTH DEPARTMENT (VII)

PURPOSE AND SCOPE. We have audited the financial statements of the District Seven Health Department (VII) for the fiscal years ended June 30, 2002 and 2003, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine if the District's financial statements are materially accurate and reliable, and that the District complied with laws and regulations affecting fiscal operations.

CONCLUSION. We conclude that the District's cash basis financial statements are materially accurate and reliable, and fiscal operations materially comply with related laws and regulations. As a result, we issued an unqualified opinion on the District's financial statements.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report, nor were there any findings and recommendations in the prior report. However, we did make suggestions for minor internal control improvements.

AGENCY RESPONSE. The District has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The District receives its funding from a General Fund appropriation, federal grants, county funding, and fees for services. The cash basis financial operation of the District for fiscal years 2002 and 2003 follows.

Public Health Trust Fund
Fund 0290 – Cash Basis Financial Statement

	<u>FY 2002</u>	<u>FY 2003</u>
General Fund Appropriation	\$1,323,773	\$1,218,901
Federal Grants	2,526,293	2,398,466
County Grants	878,835	835,658
State Grants	20,705	22,588
Fees, Donations, and Miscellaneous Revenue	1,402,778	843,867
Total Receipts	<u>\$6,152,384</u>	<u>\$5,319,480</u>
Less:		
Personnel Costs	\$4,033,944	\$3,932,498
Operating Costs	1,191,185	1,340,733
Capital Outlay	536,916	119,546
Total Disbursements	<u>\$5,762,045</u>	<u>\$5,392,777</u>
Cash Increases (Decreases)	\$390,339	(\$73,297)
Beginning Cash Balance (Restated 2002)	<u>3,334,751</u>	<u>3,725,090</u>
Ending Cash Balance	<u><u>\$3,725,090</u></u>	<u><u>\$3,651,793</u></u>

Idaho Millennium Income Fund
Fund 0499 – Cash Basis Financial Statement

	<u>FY 2002</u>	<u>FY 2003</u>
State Grants and Contributions	<u>\$68,596</u>	<u>\$69,727</u>
Total Receipts and Contributions	<u>\$68,596</u>	<u>\$69,727</u>
Less:		
Personnel Costs	\$41,413	\$34,989
Operating Costs	27,183	34,738
Total Disbursements	<u>\$68,596</u>	<u>\$69,727</u>
Cash Increases (Decreases)	\$0	\$0
Beginning Cash Balance	<u>0</u>	<u>0</u>
Ending Cash Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>

OTHER ISSUES. We discussed other less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the District Seven Health Department (VII) and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank the director, Richard Horne, and his staff for their assistance and cooperation given to us during this audit.

QUESTIONS CONCERNING THIS AUDIT SHOULD BE DIRECTED TO:

Ray Ineck, CGFM, Supervisor, Legislative Audits

Eugene Sparks, CPA, CGFM, Managing Auditor

Report OP95703

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.
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